UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI EASTERN DIVISION

In re: WHITNEY DESIGN, INC.,)
) Case No. 09- 51928-705
Debtor.) Chapter 11
Deotor.)
)
WHITNEY DESIGN, INC.,)
Movant,)
)
v.)
)
UNITED STATES OF AMERICA,)
Respondent.)

APPELLANT UNITED STATES OF AMERICA'S DESIGNATION OF ITEMS FOR INCLUSION IN THE RECORD ON APPEAL

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, appellant United States of America designates the following items to be included in the record on appeal with respect to its Notice of Appeal filed February 11, 2010 (Docket No. 93).

DESIGNATED NUMBER	DATE OF FILING	DOCKET NUMBER	DESCRIPTION OF ITEM
1	11/21/09	1	Chapter 11 Voluntary Petition
2	11/21/09	3	Action By Consent in Lieu of a Meeting of the Board of Directors of Whitney Design, Inc.
3	11/21/09	4	Corporate Ownership Statement (Rule 7001.1)
4	11/21/09	5	List of Equity Security Holders
5	11/21/09	8	Motion for Entry of Interim Order and Final Order Authorizing (A) Use of Cash Collateral, (B) Entering Into Postpetition Financing Arrangements, (C) Granting Secured, Superpriority Claims and Liens, and (D) Providing Adequate Protection

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6	11/21/09	12	Declaration of Mark J. Brown in Support of Chapter 11 Petition and Various Requests for First-Day Relief
7	11/21/09	13	Application for Employment of Brent A. Baxter of Clayton Capital Partners as Chief Sales Officer of Debtor and Debtor-In- Possession
8	11/23/09	21	Verified Statement of Armstrong Teasdale LLP Pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure
9	11/25/09	27	Interim Order Approving Application for Employment of Brent A. Baxter as Chief Sales Officer of Debtor and Debtor In Possession
10	11/25/09	30	Interim Order (I) Authorizing Secured Postpetition Financing on a Superpriority Basis Pursuant to Section 364 of the Bankruptcy Code, (II) Authorizing Use of Cash Collateral Pursuant to Section 363 of the Bankruptcy Code, (III) Granting Adequate Protection Pursuant to Section 363 and 364 of the Bankruptcy Code and (IV) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001(c)
11	11/25/09	31	Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims, and Encumbrances, Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
12	11/30/09	36	Motion to Expedite Hearing
13	12/1/09	39	Objection of Home Products International, Inc. to Motion to Expedite Hearings on (1) Debtor's Motion to Approve Sale and to Establish Bidding Procedures and (2) Debtor's Motion to Authorize Assumption of Sales Representative and Independent Contractor Agreements

14	12/04/09	45	Order (A) Establishing Sale and Bidding Procedures, (B) Scheduling Hearing to Approve Sale of Assets and Assumption and Assignment of Executory Contracts, and (C) Approving Expense Reimbursement
15	12/7/09	47	Schedule A, Schedule B, Schedule D, Schedule E, Schedule F, Schedule G, Summary of Schedules, Declaration Concerning Debtor's Schedules
16	12/7/09	48	Statement of Financial Affairs
17	12/16/09	52	Final Order Approving Application for Employment of Brent A. Baxter as Chief Sales Officer of Debtor and Debtor In Possession
18	12/17/09	53	Statement of Financial Affairs Amended and Restated
19	12/21/09	57	Final Order (I) Authorizing Secured Postpetition Financing on a Superpriority Basis Pursuant to Section 364 of the Bankruptcy Code, (II) Authorizing Use of Cash Collateral Pursuant to Section 363 of the Bankruptcy Code, (III) Granting Adequate Protection Pursuant to Section 363 and 364 of the Bankruptcy Code; and Notice of Deadline to Commence an Adversary Proceeding Pursuant to Federal Rule of Bankruptcy Procedure 7001(2)
20	12/21/09	58	Transcript of Hearing held December 2, 2009
21	12/21/09	59	Notice of Deadlines Related to Objecting to Credit Bidding Pursuant to 11 U.S.C. § 363(k)
22	1/8/10	66	Objection of United States of America to Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement

23	1/11/10	67	Notice of Hearing on Credit Bidding Objection
24	1/11/10	68	Notice of Removal of Hearing from January 12, 2010 Docket
25	1/11/10	69	Exhibits to Objection of United States of America to Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
26	1/13/10	70	Declaration of Brent A. Baxter in Support of Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
27	1/13/10	71	Memorandum in Support of Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
28	1/13/10	72	Debtor's Response to the Objection of the United States of America to Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement

29	1/13/10	74	Declaration of Mark J. Brown in Support of Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
30	1/15/10	76	Debtor-In-Possession Operating Report for Filing Period November 21, 2009 - December 31, 2009
31	1/19/10	77	Memorandum in Support of the Motion of the United States of America for a Stay Pending Appeal of the Order Approving the Debtor's Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
32	1/19/10	78	Memorandum in Opposition to Granting of a Stay of the Sale Order Pending Appeal
33	1/19/10	79	Eagle Fund I, L.P.'s Joinder in Whitney Design, Inc.'s Memorandum in Opposition to Granting of a Stay of the Sale Order Pending Appeal
34	1/19/10	80	Household Essentials, LLC et al's Opposition to Stay of Sale Order Pending Appeal
35	1/19/10	81	Joinder of Enterprise Bank & Trust Company in Debtor's Opposition to Granting of a Stay of the Sale Order Pending Appeal
36	1/19/10	82	Order Sustaining in Part the Objection

37	1/21/10	83	First Amendment to the Motion for Orders (A) Authorizing Sale of Assets Free and Clear of All Liens, Claims and Encumbrances Subject to Higher and Better Offers, (B) Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases, (C) Establishing Sale and Bidding Procedures, and (D) Approving Expense Reimbursement
38	1/25/10	84	Notice of Filing of Second Amended Asset Purchase Agreement by and between Whitney Design, Inc. and Household Essentials, LLC
39	1/28/10	85	Order Regarding Language in the Asset Purchase Agreement
40	1/28/10	86	Notice of Filing of Third Amended Asset Purchase Agreement by and between Whitney Design, Inc. and Household Essentials, LLC
41	1/29/10	87	Transcript of Hearing Held January 14, 2010
42	1/29/10	88	Order Granting Amended Motion to Sell
43	1/29/10	89	Memorandum Opinion in Support of Order Granting the Amended Motion to Sell
44	1/29/10	90	Order Denying Oral Motion Pursuant to Federal Rule of Bankruptcy Procedure 8005 for Stay of Effectiveness of Order Granting the Amended Motion to Sell, Pending Its Appeal
45	2/1/10	91	Debtor's Report of Closing of Sale Transaction
46	2/1/10	92	Debtor's Amended Report of Closing of Sale Transaction
47	2/11/10	93	Notice of Appeal
48	2/11/10	94	Appellant United States of America's Election That Appeal Be Heard by the United States District Court
49	2/11/10	95	Civil Cover Sheet Regarding Notice of Appeal and Election That Appeal Be Heard by the United States District Court

50	2/11/10	96	Notice to Filer of Errors in Electronically Filed Documents
51	2/11/2010	101	Debtor-In-Possession Operating Report for Filing Period January 2010
52	12/12/09	N/A	Proof of Claim of United States Customs and Border Protection filed December 12, 2009, in In re Whitney Design, Inc., Case No. 09-51928, pending in the United States Bankruptcy Court for the Eastern District of Missouri (Claim No. 3)
53	1/6/10	N/A	Proof of Claim of Internal Revenue Service filed January 6, 2010, in <i>In re Whitney Design, Inc.</i> , Case No. 09-51928, pending in the United States Bankruptcy Court for the Eastern District of Missouri (Claim No. 5)
54	2/2/2010	N/A	Amended Proof of Claim of Internal Revenue Service filed February 2, 2010, in <i>In re Whitney Design, Inc.</i> , Case No. 09-51928, pending in the United States Bankruptcy Court for the Eastern District of Missouri (Amended Claim No. 5)
55	N/A/	N/A	Official Court Docket Sheet for <i>In re Whitney Design, Inc.</i> , Case No. 09-51928, pending in the United States Bankruptcy Court for the Eastern District of Missouri

This 24th day of February 2010.

Respectfully submitted,

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//s// Matthew J. Troy

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CERTIFICATE OF SERVICE

I hereby certify that on this 24^{th} day of February 2010 a copy of the foregoing Designation of Items for Inclusion in the Record on Appeal was filed electronically with the Clerk of the Court, and served electronically upon participants in the Court's CM/ECF system, including:

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